IN THE HIGH COURT OF GUJARAT AT AHMEDABAD

SPECIAL CIVIL APPLICATION No 12192 of 2003
WITH
SPECIAL CIVIL APPLICATION No 12204 of 2003

For Approval and Signature:

HON'BLE MR.JUSTICE D.H.WAGHELA
and
HON'BLE MR.JUSTICE D.A.MEHTA

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1. Whether Reporters of Local Papers may be allowed to see the judgements? : NO

2. To be referred to the Reporter or not? : NO

3. Whether Their Lordships wish to see the fair copy of the judgement? : NO

4. Whether this case involves a substantial question of law as to the interpretation of the Constitution of India, 1950 of any Order made thereunder? : NO

5. Whether it is to be circulated to the concerned Magistrate/Magistrates,Judge/Judges,Tribunal/Tribunals? : NO

FAG BEARINGS INDIA LTD

Versus

SATES TAX OFFICER -1 DIVISION 5

Appearance:
MR KH KAJI for Petitioner No. 1
MR UR BHATT, AGP. for Respondent No. 1-2

CORAM : HON'BLE MR.JUSTICE D.H.WAGHELA
and
HON'BLE MR.JUSTICE D.A.MEHTA

Date of decision: 01/10/2003

COMMON JUDGEMENT

(Per : HON'BLE MR.JUSTICE D.H.WAGHELA)

1 Rule. Mr.U.R.Bhat, learned AGP. appears and waives service of Rule on behalf of the respondents. By consent of the learned Advocates appearing on behalf of the respective parties and on producing the consent terms arrived at between the parties, the matters are finally heard and disposed today.

2 These petitions have been filed by the same petitioner against the same respondents interalia praying for withdrawal of the notice dated 25/6/2003 issued to the petitioner under Section 41(2) of the Sales Tax Act and for refund of the amount alleged to be due to the petitioner. Learned Counsel on both the sides, on instructions of the respective parties present in the Court, have expressed an agreement on terms of refund to be made to the petitioner and have also jointly requested to pass an order on the lines of the consent terms signed by both the learned Counsel.

3 According to the consent terms, the parties have agreed that the officer concerned of the respondent Sales Tax Department shall refund to the petitioner sales tax paid in excess of the amount payable, pursuant to the Sales Tax Return, with interest, in accordance with and at the rate prescribed under Section 54 of the Gujarat Sales Tax Act, 1969. It was understood that the amount of refund payable to the petitioner shall carry 14% interest upto 31/8/2001 and shall carry 9% interest for the subsequent period till actual payment. The amount is agreed to be paid to the petitioner by 31.12.2003. And, the impugned notice dated 25/6/2003 of the respondent department shall not be pursued or acted upon as agreed.

The parties are directed to abide by the above understanding and agreement.

4 In view of the above consensus having been arrived at and having been recorded in this order the petitions were not pressed for any further relief and accordingly stand disposed as partly allowed. Rule made absolute to the aforesaid extent. There shall be no order as to costs.

(D.H.Waghela,J) (D.A.Mehta, J)

m.m.bhatt